

S 3892

Wrongful Convictions Tax Relief Act of 2010

Congress: 111 (2009–2011, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 29, 2010

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 29, 2010)

Official Text: <https://www.congress.gov/bill/111th-congress/senate-bill/3892>

Sponsor

Name: Sen. Schumer, Charles E. [D-NY]

Party: Democratic • **State:** NY • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cornyn, John [R-TX]	R · TX		Sep 29, 2010

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 29, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
111 HR 4743	Identical bill	Mar 3, 2010: Referred to the House Committee on Ways and Means.

Summary (as of Sep 29, 2010)

Wrongful Convictions Tax Relief Act of 2010 - Amends the Internal Revenue Code to allow wrongfully incarcerated individuals: (1) an exclusion from gross income for compensation received relating to their incarceration and for the first \$50,000 of annual income received by such an individual after December 31, 2009; and (2) a refundable tax credit for 50% of payroll taxes on employment and self-employment income, up to \$50,000 of such income. Limits the duration of such tax benefits to the lesser of 15 years or the number of years such an individual was incarcerated.

Defines "wrongfully incarcerated individual" as an individual who was convicted of a criminal offense and was then pardoned or found not guilty of such offense because of innocence after serving all or a portion of a prison term. Disqualifies individuals with prior convictions punishable by more than one year of imprisonment.

Actions Timeline

- **Sep 29, 2010:** Introduced in Senate
- **Sep 29, 2010:** Read twice and referred to the Committee on Finance.